



## Ontario: Revised Statutes

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1980

# c 251 Local Roads Boards Act

Ontario

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## CHAPTER 251

## Local Roads Boards Act

## 1. In this Act,

Interpre-  
tation

- (a) "board" means a board of a local roads area;
- (b) "land" includes land covered with water;
- (c) "local roads area" means a local roads area established under this Act;
- (d) "Minister" means the Minister of Transportation and Communications;
- (e) "owner" means a person entitled to convey land and whose interest in the land is defined and whose name is specified in an instrument registered in the proper land registry office, and includes a lessee of the Crown and a locatee under the *Public Lands Act*;
- (f) "prescribed" means prescribed by the regulations made under this Act;
- (g) "register" means the Local Roads Tax Register;
- (h) "secretary-treasurer" means a secretary-treasurer appointed by a board under this Act. R.S.O. 1970, c. 256, s. 1; 1979, c. 8, s. 1.

R.S.O. 1980,  
c. 413

2. This Act applies only in territory without municipal organization. R.S.O. 1970, c. 256, s. 2.

3. Any matter to be determined by a vote at any meeting held under the authority of this Act shall be determined by a majority of the owners voting on the matter, and the owners shall decide how the voting shall be conducted. R.S.O. 1970, c. 256, s. 3.

4.—(1) Every owner of land in a local roads area of the full age of eighteen years, including the chairman of the meeting, is entitled to vote on any matter to be decided by a vote. R.S.O. 1970, c. 256, s. 4 (1); 1971, c. 98, s. 4, Sched., par. 21.

Qualification  
of voters

Idem

(2) If an objection is made to the right of any person to vote at a meeting, the chairman shall require the person to identify the land in respect of which he claims the right to vote and to take an oath or affirmation that he is of the full age of eighteen years and the owner of such land. R.S.O. 1970, c. 256, s. 4 (2); 1971, c. 98, s. 4, Sched., par. 21.

Qualification  
of trustees

5. No person shall be elected or appointed a trustee of a board unless he is,

(a) of the full age of eighteen years;

(b) a Canadian citizen; and

(c) an owner of land in the local roads area or proposed local roads area, as the case may be, in respect of which no taxes of a preceding year or years payable under this Act are in arrears. R.S.O. 1970, c. 256, s. 5; 1971, c. 98, s. 4, Sched., par. 21.

Declaration  
of office

6. Every person elected or appointed to a board or appointed secretary-treasurer of a board shall, before entering upon his duties, take a declaration of office in the prescribed form. R.S.O. 1970, c. 256, s. 6.

Meeting for  
establish-  
ment of area  
and board

7.—(1) Ten or more owners of land in a proposed local roads area may, in writing, appoint one of their number to call a meeting of all owners of land in such area to consider the establishment of a local roads area.

Notice of  
meeting

(2) The owner so appointed shall call a meeting within ten days of his appointment by posting up in at least six conspicuous places and at each post office and school house in the proposed local roads area a notice setting forth a description or illustration of the roads to be included in and the boundaries of the proposed local roads area, the place, date, time and purpose of the meeting, the date of the posting of the notice and his name and address.

Date of  
meeting

(3) The date of the meeting shall be at least ten days after the date of the posting up of the last notice.

Idem

(4) The meeting shall take place at the time and place set forth in the notice, and the owner appointed under subsection (1) shall preside at the meeting as chairman, but, if he is absent or declines to act, the owners of land in the proposed local roads area who are present at the meeting shall elect another of their number to act as chairman.

(5) The owners of land in the proposed local roads area <sup>Secretary</sup> who are present at the meeting shall elect a secretary to record the proceedings.

(6) The owners of land in the proposed local roads area <sup>Area and roads determined by vote</sup> who are present at the meeting shall by vote determine the boundaries of the proposed local roads area, which area may be smaller but not larger than the area originally proposed, and the local roads to be included therein.

(7) Where a majority of the owners of land in the proposed local roads area vote in favour of the establishment of a <sup>Election of trustees, petition to Minister</sup> local roads area,

(a) the owners of land in the area who are present at the meeting shall elect three of their number to be trustees of the board; and

(b) the secretary shall forward to the Minister a petition in the prescribed form requesting that the proposed local roads area approved by the vote of the owners under subsection (6) be established as a local roads area and that the local roads approved by such vote be included therein. R.S.O. 1970, c. 256, s. 7.

8.—(1) Upon receipt of a petition, the Minister, if he <sup>Minister's order</sup> considers it in the public interest so to do for the purposes of this Act, may, by order in writing, establish the proposed local roads area, or any smaller or larger area as he considers appropriate, as a local roads area, and he may designate the local roads to be included therein.

(2) Upon the establishment of a local roads area, the <sup>Trustees form board</sup> trustees elected under subsection 7 (7) form the board for the year in which they were elected and until successors elected in their stead have taken office. R.S.O. 1970, c. 256, s. 8.

9.—(1) Every board shall meet within twenty-one days of the receipt of the order of the Minister establishing the local <sup>First meeting</sup> roads area.

(2) Every board shall at its first meeting elect one of their <sup>Chairman</sup> number to be chairman of the board. R.S.O. 1970, c. 256, s. 9.

10.—(1) The board shall annually, and may as often as it <sup>Duties of board, inspection</sup> considers necessary, inspect the local roads in the local roads area.

roadwork

(2) The board may, within the limit of the money available to pay for such work and subject to the approval of the Minister, determine the work to be performed on local roads in the local roads area.

Trustee  
failing  
to act

(3) If for any reason a trustee is unable or unwilling to act, the remaining two trustees may appoint an owner of land in the local roads area to serve for the remainder of the term of such trustee, and, where he is the chairman of the board, a new chairman shall be elected by the trustees.

Secretary-  
treasurer

(4) Every board shall appoint a secretary-treasurer who may be a member of the board other than the chairman and, subject to such direction as the Minister may give, shall pay the secretary-treasurer such salary as the board may determine.

Security to  
be furnished  
by secretary-  
treasurer

(5) Before entering on the duties of his office, the secretary-treasurer shall give annually such security as the board may direct for the faithful performance of such duties and for duly accounting for all moneys that come into his hands.

Nature of  
securityR.S.O. 1980,  
c. 192

(6) The security to be given shall be by the bond, policy or guarantee contract of a guarantee company within the meaning of the *Guarantee Companies Securities Act*, and shall be in such form and on such terms as the Minister may approve.

Duties

(7) In addition to the other duties prescribed by this Act, a secretary-treasurer shall attend all meetings of the board, keep minutes of such meetings, carry on correspondence as directed by the board, receive and safely keep all moneys paid to the board and maintain books of account and other records as may be required by the Minister or the board. R.S.O. 1970, c. 256, s. 10.

Annual  
meeting

11.—(1) Before the 1st day of November in each year, the board shall call an annual meeting of the owners of land in the local roads area for the election of the successors of the members of the board and for the conduct of other business, including the presentation of a statement of the receipts and disbursements of the board and the auditor's report, if one has been made.

Idem

(2) The secretary-treasurer shall send notice of the time, date and place of the annual meeting to every owner of land in the local roads area and to the Minister not less than fourteen days before the meeting. R.S.O. 1970, c. 256, s. 11.

**12.** The trustees elected at an annual meeting shall assume office on the 1st day of January in the year next following the year in which they were elected. R.S.O. 1970, c. 256, s. 12. Trustees,  
term of  
office

**13.** The chairman of the board shall act as chairman of the annual meeting. R.S.O. 1970, c. 256, s. 13. Chairman

**14.—(1)** If in any year the board fails to call an annual meeting before the 1st day of November, the secretary-treasurer shall forthwith call such a meeting and shall give notice thereof as provided in subsection 11 (2), and shall act as chairman of the meeting notwithstanding that the chairman of the board attends the meeting. R.S.O. 1970, c. 256, s. 14 (1). Annual  
meeting,  
on call of  
secretary-  
treasurer

(2) If in any year both the board and the secretary-treasurer fail to call an annual meeting or, having called an annual meeting, fail to put to a vote a proposal as required by the Minister under subsection 16 (2), any ten owners of land in the local roads area may call a meeting as provided in section 7 and may appoint one of their number to act as chairman at the meeting, and such owner shall act as chairman notwithstanding that the chairman of the board attends the meeting. 1979, c. 8, s. 2. on call of  
ten owners

(3) Any expense incurred by an owner in calling or providing for a meeting under subsection (2) shall be deemed to be a debt due and owing to him by the trustees and the secretary-treasurer, who are jointly and severally liable for the debt, and he may bring an action for the recovery of such debt in any court of competent jurisdiction. R.S.O. 1970, c. 256, s. 14 (3). Expenses  
to be a debt

**15.** Upon receipt of notice of an annual meeting, the Minister shall cause to be prepared a statement of the moneys credited to the account of the board during the period since the last such statement and of the expenditures charged against the account for the same period, and shall send such statement to the secretary-treasurer at least three days before the date of the annual meeting. R.S.O. 1970, c. 256, s. 15. Financial  
statement

**16.—(1)** Where it is proposed that,

- (a) the boundaries of a local roads area be altered;
- (b) any local road be added to or removed from a local roads area;
- (c) any local road included in a local roads area be extended; or

Alteration of  
boundaries  
or local roads

(d) the minimum annual tax imposed under section 22 be altered,

the proposal shall be put to a vote at an annual meeting, and the notice of such annual meeting shall outline the proposal. R.S.O. 1970, c. 256, s. 16 (1); 1979, c. 8, s. 3 (1).

Idem

(2) Where it is proposed by the Minister that the boundaries of a local roads area be altered, the Minister may, by notice to the secretary-treasurer of the board affected, require the board to put the proposal to a vote at the next annual meeting. 1979, c. 8, s. 3 (2).

Notices

(3) Where it is proposed that a local roads area be enlarged, in addition to the notice required under subsection (1), the secretary-treasurer shall post within the new area that is proposed to be added to the existing local roads area notices of the proposal, setting forth a description or illustration of the boundaries of the new area and the place, date and time of the annual meeting, and all owners of land in the new area may attend the annual meeting and vote upon the proposal.

Record of vote

(4) Where it is proposed that the boundaries of a local roads area be altered, the secretary-treasurer shall record separately the vote of the owners of land within the area that is proposed to be added to or to be removed from the local roads area. R.S.O. 1970, c. 256, s. 16 (2, 3).

Notification to Minister

(5) Where a vote has been taken under subsection (1) or (2), the secretary-treasurer shall forward to the Minister a copy of the proposal together with a statement of the results of the vote showing the vote of the owners for and against the proposal and, in the case of a proposal made under clause (1) (a) or under subsection (2), the vote of the owners of land in the area that is proposed to be added to or to be removed from an existing area for and against the proposal.

Order by Minister

(6) Where the Minister receives a copy of a proposal together with a statement of results as set out in subsection (5), he, if he considers it in the public interest so to do, may by order in writing alter the boundaries of the local roads area or the roads included therein in accordance with the proposal or in such other manner as he considers appropriate. 1979, c. 8, s. 3 (3).

Vote on dissolution

**17.—**(1) Where it is proposed that a board and a local roads area be dissolved, the proposal shall be put to a vote at an annual meeting, and the notice of such annual meeting shall outline the proposal.

Notification to Minister

(2) Where the majority of owners present at an annual meeting approve a proposal that the board and its local roads area be dissolved, the secretary-treasurer shall forthwith for-

ward to the Minister a copy of the proposal, together with a statement of the vote for and against the proposal, and the Minister, if he considers it in the public interest so to do, may by order in writing dissolve the board and the local roads area. R.S.O. 1970, c. 256, s. 17 (1, 2).

(3) Where a board and its secretary-treasurer fail to call an annual meeting as herein provided and no meeting is called under subsection 14 (2), the Minister may by order in writing dissolve the board and the local roads area. R.S.O. 1970, c. 256, s. 17 (3); 1979, c. 8, s. 4.

Dissolution  
by Minister

(4) Where moneys remain in the account maintained by the Minister to the credit of a board that has been dissolved, the Minister may order the moneys forfeited to the Treasurer of Ontario or he may expend them on the local roads in the former local roads area. R.S.O. 1970, c. 256, s. 17 (4).

Surplus  
funds

18. No action shall be brought against the Crown, a board or any trustee elected or appointed under this Act for damage caused by any default in the maintenance of a local road in a local roads area, and neither the Crown nor a board nor any such trustee is liable for any damage sustained by any person using such local road. R.S.O. 1970, c. 256, s. 18.

Liability  
for damages

19. All land as defined in the *Provincial Land Tax Act* in a local roads area is liable to assessment and taxation under this Act, subject to the exemptions from taxation enumerated in paragraphs 1 to 14 and 16 to 18 of subsection 3 (1) of the *Provincial Land Tax Act*. R.S.O. 1970, c. 256, s. 19; 1979, c. 8, s. 5.

Land  
assessable  
and taxable

20.—(1) The assessment of land in a local roads area under the *Provincial Land Tax Act* shall be the assessment of such lands for the purposes of this Act.

Land  
assessed  
under  
R.S.O. 1980,  
c. 399

(2) Notwithstanding subsection (1), where the assessment of land in a local roads area is retroactively increased or decreased under the *Provincial Land Tax Act*, the tax paid or to be paid by the owner of such land under this Act shall be adjusted accordingly.

Revision of  
assessment

(3) Where any taxable land in a local roads area is not assessed under the *Provincial Land Tax Act* but is assessed under the *Education Act*, the assessment under the *Education Act* shall be the assessment of such land for the purposes of this Act. R.S.O. 1970, c. 256, s. 20 (1-3).

Where land  
assessed  
under  
R.S.O. 1980,  
c. 129

(4) Where any taxable land in a local roads area is not assessed under the *Provincial Land Tax Act* or under the

Other  
cases



R.S.O. 1980,  
c. 129

*Education Act*, such land shall be assessed for taxation purposes of this Act at the following rates:

1. For each dwelling, \$1,000.
2. For each building other than a dwelling, such rate of assessment as may be prescribed.
3. For forested land, \$10 a hectare.
4. For cleared land, \$15 a hectare.
5. For all other land, \$5 a hectare. R.S.O. 1970, c. 256, s. 20 (4); 1979, c. 8, s. 6 (1).

Interpre-  
tation

- (5) For the purposes of subsection (4),

(a) "hectare" includes a part of a hectare; and

(b) "dwelling" may include two or more buildings used as a single-dwelling unit. R.S.O. 1970, c. 256, s. 20 (5); 1979, c. 8, s. 6 (2).

Annual levy

**21.**—(1) Every board shall levy annually on the whole of the assessment for taxable land in the local roads area a sum equal to the sum estimated by the board to be required for the purposes of the board during the year.

Idem

(2) In preparing its estimates, every board shall make due allowance for any surplus of any previous year that will be available in the current year and for any uncollectable taxes and for any moneys to be credited to the board under sections 31 and 32 in the current year. R.S.O. 1970, c. 256, s. 21.

Minimum  
tax

**22.**—(1) The minimum annual tax imposed under this Act in respect of the land of any owner is the minimum annual tax approved by a majority of owners present at an annual meeting, but where there is no such approval, the minimum annual tax is \$10.

Idem

(2) Where a minimum annual tax is approved under subsection (1), that minimum annual tax as approved remains in effect until a further variation is approved at a subsequent annual meeting. 1979, c. 8, s. 7.

Annual tax

**23.** The tax levied under this Act in any year becomes due and is payable to the board on the 1st day of June in that year. R.S.O. 1970, c. 256, s. 23.

**24.**—(1) A tax bill shall be sent by the secretary-treasurer <sup>Tax bill</sup> to every owner of land in the local roads area on or before the 1st day of June in the year in which the tax is payable.

(2) The tax bill shall show the assessed value of the land, <sup>Idem</sup> the tax rate, the amount of tax payable and such other matters as are prescribed. R.S.O. 1970, c. 256, s. 24.

**25.**—(1) The secretary-treasurer shall keep a register, <sup>Local Roads Tax Register</sup> to be known as the Local Roads Tax Register, in which he shall set down the name and address in full of every person in the local roads area assessed and taxed under this Act, a brief description of the land in respect of which such person is taxed, the amount of its assessment and taxation in each year, the amount of taxes paid from time to time, and the balance of unpaid taxes, if any. R.S.O. 1970, c. 256, s. 25 (1).

(2) The address of an owner in the register, where the owner has given the secretary-treasurer notice in writing of his address, shall be the address in such notice, and, where the owner has not given the secretary-treasurer such a notice, shall be the address for the owner shown in the proper land registry office, as the case may be, for that owner or for the last registered owner of the land. <sup>Idem</sup> R.S.O. 1970, c. 256, s. 25 (2); 1979, c. 8, s. 8.

**26.**—(1) Where any tax under this Act remains unpaid on the 1st day of August in the year in which it is payable, a <sup>Penalty on unpaid tax</sup> penalty of 10 per cent shall be added thereto.

(2) Where any tax or penalty remains unpaid on the 1st <sup>Idem</sup> day of August in the year next following the year in which it is payable, a penalty of 10 per cent shall be added thereto, and, where the whole or any part of such tax or penalties remains unpaid on the 1st day of August in any subsequent year, a further penalty of 10 per cent of the taxes and penalties remaining unpaid shall be added thereto.

(3) Any penalty imposed under this section shall be deemed <sup>Idem</sup> to be tax due and payable under this Act. R.S.O. 1970, c. 256, s. 26.

**27.**—(1) The taxes and penalties due upon any land with costs may be recovered as a debt due to the board from the owner originally assessed therefor and from any subsequent owner of the whole or any part thereof, saving his recourse against any other person, and are a special lien on the land in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and its priority <sup>Who liable for taxes</sup>

are not lost or impaired by any neglect, omission or error of the board or of any person appointed or assigned to any work in the course of the administration of this Act, or by want of registration.

Action for  
recovery of  
taxes and  
penalties

(2) The secretary-treasurer, with the approval of the board, may bring an action on behalf of and in the name of the board for the recovery of taxes and penalties due upon any lands in any court of competent jurisdiction.

Liability in  
respect of  
action

(3) Any liability incurred by or on behalf of the board in respect of an action brought by the secretary-treasurer under subsection (2) is a charge against the assets of the board, and no personal liability shall be incurred in respect thereof by the secretary-treasurer or any trustee elected or appointed under this Act. R.S.O. 1970, c. 256, s. 27.

Delivery of  
tax bills

**28.** A tax bill or a notice required to be sent under this Act shall be sent by prepaid first-class mail to the address of the owner or his agent as shown on the register. R.S.O. 1970, c. 256, s. 28.

Billing joint  
owners, etc.

**29.—**(1) Where land is owned by two or more persons, either jointly or otherwise, a secretary-treasurer may send notices and tax bills issued under this Act to such part-owner as is designated by the other part-owners, and, where the part-owners fail to designate a part-owner for this purpose or where they fail to agree on which part-owner should be designated, a secretary-treasurer may select a part-owner to whom such notices and tax bills may be sent.

Idem

(2) Where a secretary-treasurer designates the part-owner to whom such notices and tax bills may be sent, he shall notify the other part-owners of his designation.

Idem

(3) Notices and tax bills sent to a part-owner designated under subsection (1) shall be deemed to have been sent to the other part-owners. R.S.O. 1970, c. 256, s. 29.

Remission  
of tax to  
Minister

**30.** The secretary-treasurer shall remit to the Minister an amount equal to the amount of the tax moneys received by him from the owners of land within the local roads area less the amount required to defray the incidental expenses and administrative costs of himself and of the board. R.S.O. 1970, c. 256, s. 30.

Credits

**31.—**(1) The moneys received by the Minister from a board shall be paid into the Consolidated Revenue Fund and credited to that board, and the Minister shall cause to be credited to that board an amount equal to twice the amount of the moneys so received.

(2) For the purpose of determining the amount to be credited to a board under subsection (1), the moneys paid by a board to its secretary-treasurer under subsection 10 (4) shall be deemed to have been received by the Minister. R.S.O. 1970, c. 256, s. 31. <sup>Idem</sup>

**32.** In addition to the amounts credited to a board by the Minister under section 31, the Minister may annually credit to a board, in respect of unoccupied Crown land in the local roads area, an amount that the rate levied on lands in the local roads area would produce based on the value of such Crown land, determined at the rate of \$10 for each metre of frontage of such Crown land on a local road included in a local roads area, but such amount shall not exceed twice the amount remitted to the Minister under section 30. R.S.O. 1970, c. 256, s. 32; 1979, c. 8, s. 9. <sup>Credits re unoccupied Crown land</sup>

**33.**—(1) The Minister shall cause the moneys credited to each board to be spent on the local roads area in carrying out work determined by the board and approved by him under section 10, or in acquiring right-of-way for roads. R.S.O. 1970, c. 256, s. 33 (1). <sup>Expenditure of moneys</sup>

(2) For any of the purposes of this Act, the Minister may exercise any of his powers under Part I of the *Public Transportation and Highway Improvement Act*, including the power to expropriate land. R.S.O. 1970, c. 256, s. 33 (2); 1971, c. 61, s. 1. <sup>Powers R.S.O. 1980, c. 421</sup>

(3) All land heretofore or hereafter acquired under subsection (2) is vested in the Crown in right of Ontario and is under the jurisdiction and control of the Minister and when no longer required for the purposes of this Act may be sold, leased or otherwise disposed of by the Minister. R.S.O. 1970, c. 256, s. 33 (3). <sup>Land vested in Crown</sup>

**34.**—(1) A board may engage a licensed public accountant to audit its accounts and transactions, including the account maintained by the Minister, and to make a report to it, and the accountant's fee shall be paid by the Minister out of the moneys held by him to the credit of the board. <sup>Audit</sup>

(2) The Minister may at any time cause the accounts and transactions of a board to be audited. R.S.O. 1970, c. 256, s. 34. <sup>Idem</sup>

**35.**—(1) Where any part of the tax imposed under this Act remains unpaid for a period of two years or more, the board may cause to be filed in the proper land registry office a caution in the prescribed form, and thereupon the <sup>Notice of forfeiture</sup>

secretary-treasurer shall send by registered mail a notice to the owner and to every person appearing from search or inquiry at the proper land registry or sheriff's office to be owner of the land in respect of which the default has been made, and to every person appearing from such search or inquiry to have an interest therein, stating that, unless the total amount of tax and penalties due and payable under this Act and the prescribed costs are paid within twelve months of the mailing of the notice, the land and every interest therein will be liable to be forfeited to and to be vested in the Crown. R.S.O. 1970, c. 256, s. 35 (1); 1979, c. 8, s. 10 (1).

*Idem*

(2) Where no letters patent from the Crown have issued granting land in respect of which the tax imposed under this Act remains unpaid for a period of two years or more, the secretary-treasurer shall send by registered mail the notice mentioned in subsection (1) to the person entered in the register as the owner of the land, and the sending of such notice shall be deemed to be in compliance with subsection (1). R.S.O. 1970, c. 256, s. 35 (2).

*Declaration  
of forfeiture*

(3) Where any part of the tax, penalties and costs remains unpaid twelve months after the mailing of the notice under subsection (1) or (2), the secretary-treasurer shall so certify to the Minister of Natural Resources, and upon receipt of such certificate the Minister of Natural Resources by a certificate may declare the lands and every interest therein forfeited to and vested in the Crown, and thereupon, subject to subsection (4), the land and every interest therein vest in the Crown absolutely freed and discharged from every estate, right, title, interest, claim or demand therein or thereto, whether existing, arising or accruing before or after such forfeiture is declared, and the land may be granted, sold, leased or otherwise disposed of in the same manner as public lands may be dealt with under the laws of Ontario. R.S.O. 1970, c. 256, s. 35 (3); 1972, c. 4, s. 12.

*Easements*

(4) Where a dominant tenement is forfeited, any easement appurtenant thereto passes to the Crown, and, where a servient tenement is forfeited, the forfeiture does not affect any easement to which the servient tenement is subject. R.S.O. 1970, c. 256, s. 35 (4).

*Registration  
of certificate*

(5) Upon receipt of a certificate of forfeiture, the proper land registrar shall register it, and it is conclusive evidence of the forfeiture to the Crown of the land and every interest therein so certified to be forfeited, and it is not open to attack in any court by reason of the omission of any act or thing leading up to the forfeiture. R.S.O. 1970, c. 256, s. 35 (5); 1979, c. 8, s. 10 (2).

(6) Upon registration of a certificate of forfeiture in the proper land registry office, the *Land Titles Act* or the *Registry Act*, as the case may be, ceases to apply to the land forfeited, and the land registrar shall note that fact in his register in red ink. R.S.O. 1970, c. 256, s. 35 (6); 1979, c. 8, s. 10 (3). R.S.O. 1980, cc. 230, 445 not to apply to forfeited lands

**36.** Where land has been forfeited to the Crown in error under this Act, the Minister of Natural Resources, by a certificate under his hand, may annul the forfeiture in so far as it has reference to land forfeited to the Crown in error, and thereupon such land reverts to the owner of the land at the time of forfeiture, his heirs, successors or assigns, subject to any lien, mortgage or charge, as if the forfeiture had never occurred. R.S.O. 1970, c. 256, s. 36; 1972, c. 4, s. 12. Land forfeited in error

**37.** The moneys required for the purposes of this Act shall be paid out of the moneys appropriated therefor by the Legislature. R.S.O. 1970, c. 256, s. 37. Expenses

**38.** The Lieutenant Governor in Council may make regulations, Regulations

- (a) prescribing forms and providing for their use;
  - (b) prescribing matters, other than those specified in subsection 24 (2), that shall be shown on tax bills;
  - (c) prescribing the rate of assessment for buildings, other than dwellings, for the purposes of subsection 20 (4);
  - (d) prescribing the costs to be paid under subsection 35 (1).
  - (e) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act.
- R.S.O. 1970, c. 256, s. 38.

**39.** Where a board is established under this Act, the *Statute Labour Act* shall, on the 1st day of January next following the date of the establishment of the board, cease to apply to the local roads area administered by that board, and, where the local roads area includes all of an area administered by road commissioners elected under the *Statute Labour Act*, the road commissioners shall transfer to the board any assets held by them in their capacity as road commissioners, and, where the local roads area includes part of an area administered by road commissioners elected under the *Statute* Transitional R.S.O. 1980, c. 482

*Labour Act*, the road commissioners may transfer to the board any assets held by them in their capacity as road commissioners in respect of such part. R.S.O. 1970, c. 256, s. 39.